

ABBOTT LABORATORIES  
Form 8-K  
September 22, 2010

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

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**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): **September 22, 2010**

**Abbott Laboratories**

(Exact name of registrant as specified in its charter)

**Illinois**  
(State or Other Jurisdiction of  
Incorporation)

**1-2189**  
(Commission File Number)

**36-0698440**  
(IRS Employer Identification  
No.)

**100 Abbott Park Road**  
**Abbott Park, Illinois 60064-6400**

(Address of principal executive offices)(Zip Code)

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Registrant's telephone number, including area code: **(847) 937-6100**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 8.01**      **Other Events**

On September 22, 2010, Abbott initiated a proactive, voluntary recall of certain Similac-brand powder infant formulas in the U.S., Puerto Rico, Guam, and some countries in the Caribbean. In accordance with U.S. generally accepted accounting principles, the estimated value (approximately \$100 million) of the sales returns due to the recall will be treated as a reduction to third quarter 2010 revenue. Abbott is confirming its previously issued third quarter ongoing earnings-per-share guidance of \$1.03 to \$1.05 and full-year 2010 ongoing earnings-per-share guidance of \$4.13 to \$4.18. The company will incur a one-time specified item in the third quarter 2010 for recall related expenses, including inventory destruction and other recall expenses, to be quantified at a future date. Abbott has issued a press release informing consumers.

*Private Securities Litigation Reform Act of 1995*

*A Caution Concerning Forward-Looking Statements*

*Some statements in this Form 8-K may be forward-looking statements for purposes of the Private Securities Litigation Reform Act of 1995. Abbott cautions that these forward-looking statements are subject to risks and uncertainties that may cause actual results to differ materially from those indicated in the forward-looking statements. Economic, competitive, governmental, technological and other factors that may affect Abbott's operations are discussed in Item 1A, Risk Factors, to our Annual Report on Securities and Exchange Commission Form 10-K for the year ended Dec. 31, 2009, in Item 1A, Risk Factors, to our quarterly report on Securities and Exchange Commission Form 10-Q for the quarter ended March 31, 2010, and are incorporated by reference. Abbott undertakes no obligation to release publicly any revisions to forward-looking statements as a result of subsequent events or developments.*

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**ABBOTT LABORATORIES**

Date: September 22, 2010

By:

/s/ Thomas C. Freyman  
Thomas C. Freyman  
*Executive Vice President, Finance and Chief  
Financial Officer*